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RUN ON 04/26/12

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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MADAWASKA

2012-13

256 - 862

## =====

## 1. COMPUTATION OF E.P.S. RATES

|    |                                                                | K-5   | 6-8   | K-8          | 9-12         | TOTAL |
|----|----------------------------------------------------------------|-------|-------|--------------|--------------|-------|
| 9  | ATTENDING PUPILS (APRIL 2011)                                  | 256   | 132   | 388          | 202          | 590   |
| 10 | ATTENDING PUPILS (OCTOBER 2011)                                | 242   | 126   | 368          | 195          | 563   |
| 11 | AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 249.0 | 129.0 | 378.0 ( 66%) | 198.5 ( 34%) | 576.5 |

|    |                 | K-5         | 6-8         | 9-12        | = | E.P.S.<br>FTE | / | Actual<br>FTE | = | Ratio | X | EPS Tot<br>Salary | = | Elementary<br>Salary | Secondary<br>Salary |
|----|-----------------|-------------|-------------|-------------|---|---------------|---|---------------|---|-------|---|-------------------|---|----------------------|---------------------|
| A. | TEACHERS        | 14.6 (17:1) | 8.1 (16:1)  | 13.2 (15:1) | = | 35.9          | / | 39.4          | = | .91   | X | 2036,347          | = | 1223,030             | 630,046             |
| B. | GUIDANCE        | 0.8 (315:1) | 0.4 (315:1) | 0.9 (225:1) | = | 2.1           | / | 2.0           | = | 1.05  | X | 108,401           | = | 75,122               | 38,699              |
| C. | LIBRARIANS      | 0.3 (720:1) | 0.2 (720:1) | 0.3 (720:1) | = | 0.8           | / | 1.0           | = | .80   | X | 39,360            | = | 20,782               | 10,706              |
| D. | HEALTH          | 0.3 (720:1) | 0.2 (720:1) | 0.3 (720:1) | = | 0.8           | / | 1.0           | = | .80   | X | 54,136            | = | 28,584               | 14,725              |
| E. | EDUCATION TECHS | 2.8 (090:1) | 1.4 (090:1) | 0.9 (225:1) | = | 5.1           | / | 2.0           | = | 2.55  | X | 33,712            | = | 56,738               | 29,228              |
| F. | LIBRARY TECHS   | 0.6 (450:1) | 0.3 (450:1) | 0.4 (450:1) | = | 1.3           | / | 1.0           | = | 1.30  | X | 16,856            | = | 14,463               | 7,450               |
| G. | CLERICAL        | 1.4 (180:1) | 0.7 (180:1) | 1.1 (180:1) | = | 3.2           | / | 6.5           | = | .49   | X | 202,141           | = | 65,372               | 33,677              |
| H. | SCHOOL ADMIN.   | 0.9 (275:1) | 0.5 (275:1) | 0.7 (284:1) | = | 2.1           | / | 2.2           | = | .95   | X | 165,684           | = | 103,884              | 53,516              |

| 13 | Other Support Costs (Per Pupil)  | K-8   | 9-12  |  | Elementary | Secondary |
|----|----------------------------------|-------|-------|--|------------|-----------|
| A. | Substitute Teachers -1/2 Day     | 37    | 37    |  | 13,986     | 7,345     |
| B. | Supplies and Equipment           | 346   | 478   |  | 130,788    | 94,883    |
| C. | Professional Development         | 59    | 59    |  | 22,302     | 11,712    |
| D. | Instructional Leadership Support | 24    | 24    |  | 9,072      | 4,764     |
| E. | Co- and Extra-Curricular Student | 34    | 114   |  | 12,852     | 22,629    |
| F. | System Administration/Support    | 220   | 220   |  | 83,160     | 43,670    |
| G. | Operations & Maintenance         | 1,013 | 1,204 |  | 382,914    | 238,994   |

| 14 | Salary Benefits                         | Percentage | Elementary | Secondary |
|----|-----------------------------------------|------------|------------|-----------|
| A. | Teachers, Guidance, Librarians & Health | 19.00%     | 256,028    | 131,893   |
| B. | Education & Library Technicians         | 36.00%     | 25,632     | 13,204    |
| C. | Clerical                                | 29.00%     | 18,958     | 9,766     |
| D. | School Administrators                   | 14.00%     | 14,544     | 7,492     |

|    |                                                                           |         |         |
|----|---------------------------------------------------------------------------|---------|---------|
| 15 | Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99) | -16,019 | -8,253  |
| 16 | Adjustment for Title I Revenues                                           | -70,316 | -36,223 |

|    |              |          |          |
|----|--------------|----------|----------|
| 17 | TOTALS       | 2471,874 | 1359,921 |
| 18 | E.P.S. RATES | 6,539    | 6,851    |

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## A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          394.0          194.0          588.0
      OCTOBER 2009         360.0          190.0          550.0
      APRIL 2010           358.0          192.0          550.0
      OCTOBER 2010         351.0          184.0          535.0
      APRIL 2011           355.0          182.0          537.0
      OCTOBER 2011         337.0          176.0          513.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS    ENROLL. ADJ X          EPS RATES
      K-8 PUPILS                346.0 +      13.16   X          6,539.00   =      2,348,547.24
      9-12 PUPILS               179.0 +       7.33   X          6,851.00   =      1,276,546.83
      ADULT EDUC. COURSES AT .1    4.3          X          6,851.00   =      29,459.30
      K-8 EQUIV. INSTR. PUPILS    0.500        X          6,539.00   =      3,269.50
      9-12 EQUIV. INSTR. PUPILS    0.000        X          6,851.00   =       0.00

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .4273   147.8   X .15   X          6,539.00   =      144,969.63
      9-12 DISADVANTAGED @ .4273    76.5   X .15   X          6,851.00   =       78,615.23
      K-8 LIMITED ENGLISH PROF.    39.0   X .500   X          6,539.00   =     127,510.50
      9-12 LIMITED ENGLISH PROF.    21.0   X .500   X          6,851.00   =      71,935.50

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT       346.0          X          43.00   =      14,878.00
      9-12 STUDENT ASSESSMENT       179.0          X          43.00   =       7,697.00
      K-8 TECHNOLOGY RESOURCES      346.0          X          98.00   =     33,908.00
      9-12 TECHNOLOGY RESOURCES      179.0          X          296.00  =     52,984.00
      K-2 PUPILS                    118.0   X .10   X          6,539.00  =     77,160.20

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =       0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =       0.00

OPERATING ALLOCATION                                4,267,480.93
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 4,139,456.50

30  ADJUSTED TOTAL OPERATING ALLOCATION                                4,139,456.50

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## B. OTHER SUBSIDIZABLE COSTS

|    |                                                                                |            |   |         |   |              |
|----|--------------------------------------------------------------------------------|------------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2010-11                                     | 45,082.27  | X | 101.10% | = | 45,578.17    |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION                                             |            |   |         |   | 611,471.36   |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11                                  | 236,402.00 | X | 101.10% | = | 239,002.42   |
| 35 | TRANSPORTATION - EPS ALLOCATION                                                |            |   |         |   | 403,144.98   |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12                                     |            |   |         |   | 77,754.00    |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS                                                 |            |   |         |   | 1,376,950.94 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |            |   |         |   | 5,516,407.44 |

## C. DEBT SERVICE ALLOCATIONS

| 41  | DEBT SERVICE                                      | NAME OF PROJECT | PRINCIPAL  | INTEREST  |              |
|-----|---------------------------------------------------|-----------------|------------|-----------|--------------|
|     | MADAWASKA                                         |                 |            |           |              |
|     | 11/01/12                                          | NEW ELEM SCHOOL | 293,446.00 | 27,771.30 | 321,217.30   |
|     | 05/01/13                                          | NEW ELEM SCHOOL | 0.00       | 18,633.46 | 18,633.46    |
| 42  | TOTAL PRINCIPAL & INTEREST                        |                 | 293,446.00 | 46,404.76 | 339,850.76   |
| 43  | APPROVED LEASES FOR 2011-12 - MADAWASKA           |                 |            |           | 0.00         |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - MADAWASKA  |                 |            |           | 0.00         |
| 44  | INSURED VALUE FACTOR FOR 2010-11 - MADAWASKA      |                 |            |           | 0.00         |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                 |            |           | 339,850.76   |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                 |            |           | 5,856,258.20 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |                                                                              |         |                           |                     |   | TOTAL<br>ALLOCATION  | LOCAL<br>CONTRIBUTION |                       |                            |
|------------------------------------------------------|------------------------------------------------------------------------------|---------|---------------------------|---------------------|---|----------------------|-----------------------|-----------------------|----------------------------|
| <hr/>                                                |                                                                              |         |                           |                     |   |                      |                       |                       |                            |
|                                                      | AVG. CAL.<br>YEAR PUPILS                                                     |         | OPERATING<br>ALLOCATION   |                     | + | DEBT<br>ALLOCATION   | =                     | TOWN<br>ALLOCATION    |                            |
| MADAWASKA                                            | 525.0                                                                        | 100.00% | 5,856,258.20              |                     |   | 0.00                 |                       | 5,856,258.20          |                            |
| TOTAL                                                | 525.0                                                                        |         |                           |                     |   |                      |                       | 5,856,258.20          |                            |
| <hr/>                                                |                                                                              |         |                           |                     |   |                      |                       |                       |                            |
|                                                      |                                                                              |         | 2011 STATE<br>VALUATION X | MILL<br>EXPECTATION | = | TOWN<br>CONTRIBUTION | OR                    | TOWN<br>ALLOCATION    |                            |
| MADAWASKA                                            |                                                                              |         | 390,050,000               | 7.690               |   | 2,999,484.50         |                       | 5,856,258.20          | 2,999,484.50 100.00% 7.69M |
| TOTAL                                                |                                                                              |         | 390,050,000               |                     |   | 2,999,484.50         |                       | 5,856,258.20          | 2,999,484.50 100.00% 7.69M |
| <hr/>                                                |                                                                              |         |                           |                     |   |                      |                       |                       |                            |
| E. TOTALS AND ADJUSTMENTS                            |                                                                              |         |                           |                     |   | TOTAL<br>ALLOCATION  | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION |                            |
| <hr/>                                                |                                                                              |         |                           |                     |   |                      |                       |                       |                            |
| 49                                                   | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              |         |                           |                     |   | 5,856,258.20         | 2,999,484.50          | 2,856,773.70          |                            |
| 50                                                   | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           |         |                           |                     |   | 5,856,258.20         | 2,999,484.50          | 2,856,773.70          |                            |
| 51                                                   | PLUS AUDIT ADJUSTMENTS                                                       |         |                           |                     |   |                      |                       | 0.00                  |                            |
| 52                                                   | LESS AUDIT ADJUSTMENTS                                                       |         |                           |                     |   |                      |                       | 0.00                  |                            |
| 53                                                   | LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION                        |         |                           |                     |   |                      |                       | 0.00                  |                            |
| 54                                                   | LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%                      |         |                           |                     |   |                      |                       | 0.00                  |                            |
| 55                                                   | PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT                             |         |                           |                     |   |                      |                       | 0.00                  |                            |
| 56                                                   | ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT                                     |         |                           |                     |   |                      |                       | 0.00                  |                            |
| 59A                                                  | MINIMUM TEACHER SALARY ADJUSTMENT                                            |         |                           |                     |   |                      |                       | 0.00                  |                            |
| 59B                                                  | REGIONALIZATION AND EFFICIENCY ASSISTANCE                                    |         |                           |                     |   |                      |                       | 0.00                  |                            |
| 59D                                                  | BUS REFURBISHING ADJUSTMENT                                                  |         |                           |                     |   |                      |                       | 0.00                  |                            |
| 59E                                                  | LESS MAINECARE SEED                                                          |         |                           |                     |   |                      |                       | 0.00                  |                            |
| 60                                                   | A D J U S T E D   S T A T E   C O N T R I B U T I O N                        |         |                           |                     |   |                      |                       | 2,856,773.70          |                            |
| 61                                                   | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          |         |                           |                     |   | LOCAL SHARE % =      | 51.22%                | STATE SHARE % =       | 48.78%                     |
| 62                                                   | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): |         |                           |                     |   | LOCAL SHARE % =      | 51.22%                | STATE SHARE % =       | 48.78%                     |
| 63                                                   | FYI: 100% E.P.S. TOTAL ALLOCATION                                            |         |                           |                     |   | 5,984,282.63         |                       |                       |                            |